

# SINDH SALES TAX ON SERVICES



The following service providers, providing and rendering taxable services in Sindh

Advertisements, Banking and Non-banking Financial Institutions, Leasing Companies, Foreign Exchange Dealers, Modarabas, Musharikas, Stock Brokers and Money Exchangers and others Companies, Construction Services, Courier Services, Contractual execution of work or furnishing supplies, Insurance and Re-insurance Companies, Franchise Services, Freight Forwarders, Hotels, Restaurants, Clubs and Caterers, Port and Terminal Operators, Shipping Agents, Stevedores, Shipping Management Services, Telecommunications etc, are advised to:-

- Generate PSID/challan on form SST 04 and file return on SST 03, as prescribed by law and rules on website
- Pay tax in the head of account B-02382 "Sindh Sales Tax on Services" on time.
- Use of other website, Forms or Heads of Account shall be a breach of the provisions of section 30 of the Sindh Sales Tax on Services Act, 2011 and rules 13 and 14 of the Rules there under and shall be considered default and nonpayment and this may lead to imposition of penalty.
- Abide by the law, rules and provisions of the Constitution (entry 49 of the Fourth Schedule read with Article 142(c) thereof) and Article 8 of the 7th NFC Award.

**"Good or bad fortune of a nation depends on three factors; its Constitution, the way the Constitution is made to work, and the respect it inspires"**

*Georges-Augustin Bidault, a French intellectual*

 111-778-000

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 Anti Fraud Hotline: 0800-00778

  
Sindh Revenue Board